

**Trends in School Corporation Expenditures By Object**  
**Biannual Financial Report Data**  
**DeKalb Co Eastern Com Sch Dist (1805)**

DeKalb Co Eastern Com Sch Dist (1805)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
<b>Student Academic Achievement</b>						
Certified Salaries (110)	\$6,880,148	\$7,914,820	\$8,019,960	\$8,083,965	4%	1%
Noncertified Salaries (120)	\$1,715,149	\$1,858,959	\$2,096,037	\$2,496,183	10%	19%
Group Health Insurance (222)	\$0	\$0	\$604,680	\$1,740,182	N/A	188%
Operational Supplies (611)	\$132,003	\$949,389	\$988,944	\$850,968	59%	-14%
Purchased Professional and Technical Pupil Services (313)	\$155,398	\$446,947	\$669,932	\$583,317	39%	-13%
Social Security-Certified Employee Retirement (212)	\$482,336	\$560,611	\$569,140	\$549,982	3%	-3%
Teacher Retirement Fund, After 7-1-95 (216)	\$327,639	\$418,206	\$446,063	\$488,730	11%	10%
Miscellaneous Objects (876 to 899)	\$1,276,169	\$1,278,666	\$833,352	\$451,623	-23%	-46%
Transfer Tuition to Educational Service Agencies Within the State (564)	\$127,644	\$93,749	\$238,934	\$370,927	31%	55%
Purchased Property Services; Rentals (440)	\$32,240	\$212,304	\$235,383	\$261,413	69%	11%
Purchased From Another School Corporation or Educational Service Agency Within the State (591)	\$253,263	\$276,439	\$258,434	\$261,279	1%	1%
Computer Hardware (741)	\$73,203	\$41,169	\$50,652	\$237,329	34%	369%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$192,382	\$205,906	\$185,304	\$140,233	-8%	-24%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$15,515	\$0	\$0	\$133,165	71%	N/A
Public Employees Retirement Fund (214)	\$87,232	\$100,075	\$116,010	\$129,209	10%	11%
Travel (580)	\$88,587	\$147,304	\$152,594	\$119,463	8%	-22%
Purchased Professional and Technical Instruction Services (311)	\$101,844	\$143,178	\$74,814	\$110,605	2%	48%
Equipment (730)	\$16,872	\$86,387	\$164,245	\$110,446	60%	-33%
Nonlicensed Employees Temporary Salaries (136)	\$62,357	\$56,279	\$64,656	\$99,859	12%	54%
Social Security-Noncertified Employee Retirement (211)	\$78,862	\$89,504	\$168,899	\$93,522	4%	-45%
Textbooks (630)	\$76,742	\$113,141	\$61,951	\$92,748	5%	50%
Software, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$26,893	\$170,580	\$87,560	\$76,920	30%	-12%
Other Purchased Professional and Technical Services (319)	\$28,254	\$109,840	\$123,913	\$58,672	20%	-53%
Licensed Employees Temporary Salaries (135)	\$54,613	\$102,368	\$99,758	\$46,878	-4%	-53%
Other Employee Benefits (241 to 290)	\$0	\$0	\$0	\$39,018	N/A	N/A
Library Books (640)	\$14,641	\$11,812	\$13,647	\$19,376	7%	42%
Land and Easements (710)	\$0	\$0	\$0	\$17,692	N/A	N/A
Other Group Insurance - dental, vision, accident, long term disability (224)	\$0	\$0	\$6,677	\$14,919	N/A	123%
Purchased Professional and Technical Staff Services (314)	\$0	\$0	\$823	\$14,519	N/A	> 500%
Technology Related Professional Development (748)	\$0	\$0	\$0	\$10,027	N/A	N/A
Purchased Property Services; Repairs and Maintenance Services (430)	\$14,839	\$15,523	\$5,320	\$5,733	-21%	8%
Dues and Fees (810)	\$1,014	\$3,056	\$2,180	\$3,000	31%	38%
Other Technology Hardware (746)	\$23,524	\$0	\$0	\$2,479	-43%	N/A
Wireless Equipment (743)	\$5,081	\$2,573	\$1,248	\$2,336	-18%	87%
Connectivity (744)	\$13,987	\$12,220	\$13,441	\$2,235	-37%	-83%

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Biannual Financial Report Data  
DeKalb Co Eastern Com Sch Dist (1805)**

DeKalb Co Eastern Com Sch Dist (1805)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Periodicals (650)	\$5,100	\$3,312	\$2,054	\$2,035	-21%	-1%
Transfer Tuition to Private Sources (563)	\$0	\$0	\$0	\$1,525	N/A	N/A
Other Purchased Services (593)	\$3,817	\$2,373	\$975	\$750	-33%	-23%
Postage and Postage Machine Rental (532)	\$929	\$1,503	\$675	\$46	-53%	-93%
Severance/Early Retirement Pay (213)	\$9,300	\$0	\$0	\$0	-100%	N/A
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$0	\$0	\$104	\$0	N/A	-100%
Utility Services Water and Sewage (411)	\$665	\$732	\$58	\$0	-100%	-100%
Purchased Property Services; Construction Services (450)	\$36,706	\$0	\$0	\$0	-100%	N/A
Light and Power - Other than Heating and Cooling (625)	\$2,040	\$2,261	\$2,454	\$0	-100%	-100%
Gasoline and Lubricants (613)	\$490	\$0	\$0	\$0	-100%	N/A
Heating and Cooling for Buildings - Gas (622)	\$3,610	\$2,978	\$61	\$0	-100%	-100%
Telephone (531)	\$2,126	\$9,605	\$2,098	\$0	-100%	-100%
Bank Service Charges (871)	\$0	\$0	\$12	\$0	N/A	-100%
Terminal Leave (125)	\$0	\$0	\$1,069	\$0	N/A	-100%
Purchased Professional and Technical Data Processing Services (316)	\$36,617	\$30,945	\$44,066	\$0	-100%	-100%
<b>Student Academic Achievement Total</b>	<b>\$12,459,832</b>	<b>\$15,474,709</b>	<b>\$16,408,178</b>	<b>\$17,723,309</b>	<b>9%</b>	<b>8%</b>
<b>Student Instructional Support</b>						
Certified Salaries (110)	\$1,280,316	\$1,338,944	\$1,299,845	\$1,258,316	0%	-3%
Noncertified Salaries (120)	\$639,547	\$732,710	\$784,351	\$864,441	8%	10%
Group Health Insurance (222)	\$0	\$0	\$140,644	\$308,163	N/A	119%
Public Employees Retirement Fund (214)	\$66,234	\$83,438	\$96,037	\$113,517	14%	18%
Operational Supplies (611)	\$27,473	\$52,376	\$55,503	\$111,826	42%	101%
Social Security-Certified Employee Retirement (212)	\$95,118	\$99,983	\$95,811	\$92,204	-1%	-4%
Purchased Property Services; Rentals (440)	\$111,868	\$55,221	\$102,199	\$83,109	-7%	-19%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$50,212	\$28,170	\$105,109	\$78,106	12%	-26%
Teacher Retirement Fund, After 7-1-95 (216)	\$61,165	\$64,010	\$70,291	\$72,247	4%	3%
Purchased Professional and Technical Staff Services (314)	\$0	\$0	\$0	\$64,182	N/A	N/A
Social Security-Noncertified Employee Retirement (211)	\$47,617	\$52,915	\$56,131	\$63,379	7%	13%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$5,175	\$0	\$0	\$32,728	59%	N/A
Travel (580)	\$19,102	\$25,480	\$23,369	\$28,080	10%	20%
Purchased Professional and Technical Pupil Services (313)	\$0	\$0	\$2,888	\$23,422	N/A	> 500%
Telephone (531)	\$13,028	\$11,363	\$11,475	\$17,116	7%	49%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$15,493	\$19,411	\$14,666	\$15,852	1%	8%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$5,870	\$5,880	\$7,277	\$11,386	18%	56%
Other Purchased Professional and Technical Services (319)	\$0	\$2,100	\$17,665	\$10,302	N/A	-42%

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DeKalb Co Eastern Com Sch Dist (1805)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Wireless Equipment (743)	\$0	\$0	\$0	\$5,828	N/A	N/A
Other Group Insurance - dental, vision, accident, long term disability (224)	\$0	\$0	\$1,714	\$4,866	N/A	184%
Purchased Professional and Technical Board of Education Services (318)	\$898	\$1,390	\$11,889	\$4,752	52%	-60%
Dues and Fees (810)	\$2,050	\$712	\$1,315	\$3,444	14%	162%
Postage and Postage Machine Rental (532)	\$3,592	\$2,569	\$2,232	\$3,119	-3%	40%
Equipment (730)	\$0	\$6,604	\$0	\$2,000	N/A	N/A
Purchased Professional and Technical Data Processing Services (316)	\$7,265	\$40,428	\$17,068	\$1,938	-28%	-89%
Connectivity (744)	\$0	\$0	\$0	\$959	N/A	N/A
Other Technology Hardware (746)	\$527	\$736	\$660	\$650	5%	-2%
Purchased Property Services; Repairs and Maintenance Services (430)	\$305	\$150	\$150	\$162	-15%	8%
Vehicles (731)	\$0	\$17,920	\$0	\$0	N/A	N/A
Pre-2008 object code - temporary salaries (header) (130)	\$25,349	\$9,140	\$0	\$0	-100%	N/A
Purchased Professional and Technical Instruction Services (311)	\$0	\$2,815	\$3,378	\$0	N/A	-100%
Other Employee Benefits (241 to 290)	\$15,630	\$15,687	\$2,886	\$0	-100%	-100%
Licensed Employees Temporary Salaries (135)	\$150	\$75	\$0	\$0	-100%	N/A
<b>Student Instructional Support Total</b>	<b>\$2,493,982</b>	<b>\$2,670,224</b>	<b>\$2,924,552</b>	<b>\$3,276,091</b>	<b>7%</b>	<b>12%</b>
<b>Overhead and Operational</b>						
Noncertified Salaries (120)	\$1,774,935	\$2,042,480	\$2,025,261	\$2,047,211	4%	1%
Operational Supplies (611)	\$779,307	\$940,044	\$1,013,227	\$948,470	5%	-6%
Certified Salaries (110)	\$577,087	\$814,218	\$830,465	\$829,338	9%	0%
Purchased Property Services; Repairs and Maintenance Services (430)	\$171,718	\$314,106	\$280,399	\$564,100	35%	101%
Vehicles (731)	\$501,485	\$443,704	\$348,568	\$518,166	1%	49%
Group Health Insurance (222)	\$1,233,044	\$1,776,508	\$1,076,953	\$452,556	-22%	-58%
Light and Power - Other than Heating and Cooling (625)	\$331,911	\$427,723	\$431,070	\$448,200	8%	4%
Gasoline and Lubricants (613)	\$294,626	\$358,037	\$401,792	\$361,064	5%	-10%
Miscellaneous Objects (876 to 899)	\$582,113	\$156,286	\$492,719	\$238,637	-20%	-52%
Public Employees Retirement Fund (214)	\$152,735	\$198,859	\$212,123	\$237,578	12%	12%
Equipment (730)	\$13,533	\$101,504	\$123,686	\$209,371	98%	69%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$154,667	\$203,587	\$263,224	\$196,543	6%	-25%
Heating and Cooling for Buildings - Gas (622)	\$70,968	\$72,952	\$98,205	\$162,355	23%	65%
Social Security-Noncertified Employee Retirement (211)	\$133,096	\$162,563	\$152,717	\$156,922	4%	3%
Food Purchases (614)	\$0	\$0	\$0	\$146,890	N/A	N/A
Other Employee Benefits (241 to 290)	\$114,923	\$88,463	\$118,219	\$143,981	6%	22%
Connectivity (744)	\$63,969	\$89,514	\$98,828	\$105,920	13%	7%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$80,495	\$75,741	\$179,473	\$100,890	6%	-44%

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Other Purchased Professional and Technical Services (319)	\$11,307	\$180,255	\$95,266	\$89,705	68%	-6%
Purchased Professional and Technnical Board of Education Services (318)	\$29,397	\$22,583	\$61,275	\$80,610	29%	32%
Utility Services Water and Sewage (411)	\$66,987	\$93,833	\$83,726	\$75,625	3%	-10%
Workers Compensation Insurance (225)	\$48,998	\$53,015	\$69,590	\$67,320	8%	-3%
Nonlicensed Employees Temporary Salaries (136)	\$33,129	\$48,985	\$46,879	\$65,462	19%	40%
Purchased Services; Student Transportation Services (510)	\$78,981	\$71,234	\$13,763	\$62,297	-6%	353%
Social Security-Certified Employee Retirement (212)	\$43,012	\$65,373	\$59,083	\$59,867	9%	1%
Pre-2008 object code - temporary salaries (header) (130)	\$36,573	\$44,260	\$46,080	\$57,850	12%	26%
Telephone (531)	\$26,225	\$56,403	\$42,936	\$54,293	20%	26%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$57,869	\$73,447	\$65,544	\$52,515	-2%	-20%
Tires and Repairs (612)	\$21,279	\$41,529	\$31,458	\$52,264	25%	66%
Teacher Retirement Fund, After 7-1-95 (216)	\$32,685	\$40,556	\$45,594	\$49,040	11%	8%
Purchased Property Services; Rentals (440)	\$6,353	\$25,249	\$60,415	\$48,869	67%	-19%
Travel (580)	\$20,739	\$37,175	\$48,285	\$45,310	22%	-6%
Purchased Professional and Technnical Staff Services (314)	\$0	\$34,550	\$48,754	\$37,964	N/A	-22%
Purchased Professional and Technnical Instruction Services (311)	\$629	\$1,097	\$0	\$31,713	166%	N/A
Utility Services Removal of Refuse and Garbage (412)	\$15,461	\$23,745	\$27,840	\$29,137	17%	5%
Group Life Insurance (221)	\$13,056	\$20,425	\$22,633	\$24,411	17%	8%
Unemployment compensation (230)	\$3,118	\$15,665	\$16,604	\$19,259	58%	16%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$18,782	\$31,676	\$29,101	\$17,114	-2%	-41%
Telecommunications Equipment (745)	\$13,090	\$20,491	\$14,298	\$14,280	2%	0%
Board Members Compensation (115)	\$14,000	\$14,000	\$14,000	\$14,000	0%	0%
Purchased Property Services; Construction Services (450)	\$3,342	\$31,880	\$288,002	\$12,433	39%	-96%
Postage and Postage Machine Rental (532)	\$12,815	\$13,902	\$12,581	\$10,436	-5%	-17%
Other Communication Services (533 to 539)	\$6,021	\$12,815	\$10,003	\$9,833	13%	-2%
Purchased Professional and Technnical Instructional Programs Improvement Services (312)	\$23,909	\$20,000	\$20,040	\$8,785	-22%	-56%
Dues and Fees (810)	\$10,930	\$11,099	\$6,929	\$8,110	-7%	17%
Purchased Professional and Technnical Data Processing Services (316)	\$35,550	\$18,042	\$12,375	\$7,425	-32%	-40%
Computer Hardware (741)	\$5,824	\$33,761	\$8,457	\$3,000	-15%	-65%
Severance/Early Retirement Pay (213)	\$6,668	\$84,880	\$2,473	\$2,840	-19%	15%
Bank Service Charges (871)	\$793	\$2,913	\$2,620	\$2,610	35%	0%
Other Technology Hardware (746)	\$1,018	\$6,115	\$0	\$2,454	25%	N/A
Advertising (540)	\$1,899	\$2,171	\$4,312	\$2,239	4%	-48%
Terminal Leave (125)	\$0	\$0	\$0	\$1,134	N/A	N/A
Transfer Tuition to Other School Corporations Within the State (561)	\$0	\$0	\$0	\$643	N/A	N/A
Official Bond Premiums (525)	\$866	\$838	\$405	\$638	-7%	58%

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Pre-2008 object code - Other Employee Benefits (240)	\$0	\$0	\$0	\$84	N/A	N/A
Wireless Equipment (743)	\$5,892	\$0	\$0	\$0	-100%	N/A
Interest on Bonds or Notes (832)	\$0	\$4,060	\$0	\$0	N/A	N/A
Licensed Employees Temporary Salaries (135)	\$245	\$541	\$654	\$0	-100%	-100%
Redemption of Principal (831)	\$0	\$99,686	\$0	\$0	N/A	N/A
Textbooks (630)	\$0	\$27,226	\$3,377	\$0	N/A	-100%
Purchased Professional and Technical Pupil Services (313)	\$0	\$0	\$2,952	\$0	N/A	-100%
<b>Overhead and Operational Total</b>	<b>\$7,738,055</b>	<b>\$9,651,766</b>	<b>\$9,465,235</b>	<b>\$8,989,763</b>	<b>4%</b>	<b>-5%</b>
<b>Nonoperational</b>						
Redemption of Principal (831)	\$1,970,000	\$2,450,000	\$2,760,000	\$3,010,000	11%	9%
Equipment (730)	\$125,929	\$163,469	\$216,622	\$320,648	26%	48%
Improvements Other Than Buildings (715)	\$0	\$0	\$6,654	\$305,678	N/A	> 500%
Computer Hardware (741)	\$175,203	\$140,974	\$437,904	\$302,985	15%	-31%
Land and Easements (710)	\$0	\$1,000	\$39,325	\$280,764	N/A	> 500%
Purchased Property Services; Repairs and Maintenance Services (430)	\$1,068,201	\$67,051	\$802,839	\$130,189	-41%	-84%
Certified Salaries (110)	\$71,438	\$74,905	\$74,756	\$100,178	9%	34%
Purchased Property Services; Rentals (440)	\$95,348	\$109,168	\$79,642	\$96,095	0%	21%
Other Purchased Professional and Technical Services (319)	\$20,600	\$81,348	\$51,184	\$59,715	30%	17%
Operational Supplies (611)	\$18,459	\$5,348	\$5,426	\$58,362	33%	> 500%
Vehicles (731)	\$0	\$0	\$71,419	\$35,084	N/A	-51%
Group Health Insurance (222)	\$0	\$0	\$8,663	\$22,718	N/A	162%
Noncertified Salaries (120)	\$50,709	\$55,690	\$53,691	\$21,182	-20%	-61%
Interest on Bonds or Notes (832)	\$496,902	\$587,454	\$265,870	\$18,292	-56%	-93%
Transfer Tuition to Educational Service Agencies Within the State (564)	\$0	\$0	\$0	\$11,403	N/A	N/A
Teacher Retirement Fund, After 7-1-95 (216)	\$6,062	\$6,677	\$6,683	\$8,749	10%	31%
Purchased Property Services; Construction Services (450)	\$104,131	\$10,850	\$0	\$8,700	-46%	N/A
Social Security-Certified Employee Retirement (212)	\$4,939	\$5,094	\$5,643	\$7,178	10%	27%
Travel (580)	\$900	\$0	\$0	\$6,930	67%	N/A
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$1,467	\$52,073	\$0	\$4,200	30%	N/A
Other Purchased Services (593)	\$9,528	\$0	\$0	\$1,700	-35%	N/A
Social Security-Noncertified Employee Retirement (211)	\$3,879	\$4,434	\$3,714	\$1,566	-20%	-58%
Public Employees Retirement Fund (214)	\$413	\$285	\$867	\$1,248	32%	44%
Dues and Fees (810)	\$810	\$1,070	\$1,620	\$960	4%	-41%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$411	\$397	\$340	\$453	2%	33%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$0	\$0	\$121	\$359	N/A	197%

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Purchased Professional and Technical Instruction Services (311)	\$0	\$1,857	\$143	\$0	N/A	-100%
Purchased Professional and Technical Board of Education Services (318)	\$12,174	\$0	\$0	\$0	-100%	N/A
Buildings (720)	\$0	\$35,596	\$0	\$0	N/A	N/A
Connectivity (744)	\$31,709	\$0	\$0	\$0	-100%	N/A
Other Technology Hardware (746)	\$15,726	\$943	\$2,278	\$0	-100%	-100%
<b>Nonoperational Total</b>	<b>\$4,284,939</b>	<b>\$3,855,683</b>	<b>\$4,895,404</b>	<b>\$4,815,336</b>	<b>3%</b>	<b>-2%</b>
<b>Grand Total</b>	<b>\$26,976,808</b>	<b>\$31,652,383</b>	<b>\$33,693,369</b>	<b>\$34,804,499</b>	<b>7%</b>	<b>3%</b>